IC 4-33-12.5

Chapter 12.5. Distribution of Admissions Tax Revenue to Certain Municipalities

IC 4-33-12.5-1

"Construction"

Sec. 1. As used in this chapter, "construction" has the meaning set forth in IC 8-14-1-1(4).

As added by P.L.214-2005, SEC.5.

IC 4-33-12.5-2

"Eligible municipalities"

Sec. 2. As used in this chapter, "eligible municipalities" means the following cities and towns located in Lake County:

- (1) Cedar Lake.
- (2) Crown Point.
- (3) Dyer.
- (4) Griffith.
- (5) Highland.
- (6) Hobart.
- (7) Lake Station.
- (8) Lowell.
- (9) Merrillville.
- (10) Munster.
- (11) New Chicago.
- (12) St. John.
- (13) Schererville.
- (14) Schneider.
- (15) Winfield.
- (16) Whiting.

As added by P.L.214-2005, SEC.5.

IC 4-33-12.5-3

"Highways"

Sec. 3. As used in this chapter, "highways" has the meaning set forth in IC 8-14-1-1(3).

As added by P.L.214-2005, SEC.5.

IC 4-33-12.5-4

"Maintenance"

Sec. 4. As used in this chapter, "maintenance" has the meaning set forth in IC 8-14-1-1(6).

As added by P.L.214-2005, SEC.5.

IC 4-33-12.5-5

"Reconstruction"

Sec. 5. As used in this chapter, "reconstruction" has the meaning set forth in IC 8-14-1-1(5).

As added by P.L.214-2005, SEC.5.

IC 4-33-12.5-6

Revenue allocation and distribution

- Sec. 6. (a) The county described in IC 4-33-12-6(d) shall distribute twenty-five percent (25%) of the:
 - (1) admissions tax revenue received by the county under IC 4-33-12-6(d)(2); and
- (2) supplemental distributions received under IC 4-33-13-5(g); to the eligible municipalities.
- (b) The amount that shall be distributed by the county to each eligible municipality under subsection (a) is based on the eligible municipality's proportionate share of the total population of all eligible municipalities. The most current certified census information available shall be used to determine an eligible municipality's proportionate share under this subsection. The determination of proportionate shares under this subsection shall be modified under the following conditions:
 - (1) The certification from any decennial census completed by the United States Bureau of the Census.
 - (2) Submission by one (1) or more eligible municipalities of a certified special census commissioned by an eligible municipality and performed by the United States Bureau of the Census.
- (c) If proportionate shares are modified under subsection (b), distribution to eligible municipalities shall change with the:
 - (1) payments beginning April 1 of the year following the certification of a special census under subsection (b)(2); and
 - (2) the next quarterly payment following the certification of a decennial census under subsection (b)(1).

As added by P.L.214-2005, SEC.5.

IC 4-33-12.5-7

Revenue distribution dates

Sec. 7. The county shall make payments under this chapter directly to each eligible municipality. The county shall make payments to the eligible municipalities not more than thirty (30) days after the county receives the quarterly distribution of admission tax revenue under IC 4-33-12-6 or the supplemental distributions received under IC 4-33-13-5(g) from the state.

As added by P.L.214-2005, SEC.5.

IC 4-33-12.5-8

Distributions received; use of money

Sec. 8. An eligible municipality may use money received from the county under this chapter only for the following infrastructure improvements:

- (1) Construction, reconstruction, repair, maintenance, oiling, and sprinkling of highways and curbs.
- (2) Separation of the grades of crossing of highways and railroads.
- (3) Engineering, land acquisition, construction, resurfacing,

maintenance, restoration, and rehabilitation of both local and arterial road and street systems.

- (4) Payment of principal and interest on bonds sold primarily to finance road, street, or thoroughfare projects.
- (5) Local costs required to undertake a recreational or reservoir road project under IC 8-23-5.
- (6) Construction, equipment, remodeling, extension, repair, and betterment of structures, including the following:
 - (A) Sanitary sewers and sanitary sewer tap-ins.
 - (B) Sidewalks.
 - (C) Curbs.
 - (D) Streets.
 - (E) Alleys.
 - (F) Pedestrian-ways or malls set aside entirely, partly, or during restricted hours, for pedestrian traffic rather than vehicular traffic.
 - (G) Other paved public places.
 - (H) Parking facilities.
 - (I) Lighting.
 - (J) Electric signals.
 - (K) Landscaping, including trees, shrubbery, flowers, grass, fountains, benches, statues, floodlighting, gas lighting, and structures of a decorative, an educational, or a historical nature.
- (7) Sewage works, including the following:
 - (A) Sewage treatment plants.
 - (B) Intercepting sewers.
 - (C) Main sewers.
 - (D) Submain sewers.
 - (E) Local sewers.
 - (F) Lateral sewers.
 - (G) Outfall sewers.
 - (H) Storm sewers.
 - (I) Force mains.
 - (J) Pumping stations.
 - (K) Ejector stations.
 - (L) Any other structures necessary or useful for the collection, treatment, purification, and sanitary disposal of the liquid waste, solid waste, sewage, storm drainage, and other drainage of a municipality.

As added by P.L.214-2005, SEC.5.